

Clerk of the Board of Supervisors
County of San Bernardino, CA

ASSESSMENT APPEALS BOARD LOCAL RULES



**Adopted by the
San Bernardino County Board of Supervisors**

**Fourth Amended – June 2, 2015
Effective – July 2, 2015**

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Versions

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RULE 1 – Assessment Appeals Overview

1A. Property Valuation Process

Under the California Constitution, the Board of Supervisors for each county also serves as the local Board of Equalization with authority to equalize the valuation of taxable property within the county by adjusting individual assessments. In San Bernardino County, the Board of Supervisors has delegated this authority to the Assessment Appeals Boards.

The value of property is determined by the assessor and, on that basis, the Treasurer-Tax Collector bills and collects property taxes from property owners. A property owner or other affected party who disagrees with assessed value for a property should initially:

- Contact the assessor's office to obtain additional information about the valuation process and/or provide additional, pertinent information about the property's value;
- Request revaluation of the property.

If full agreement is not reached with the assessor, a dissatisfied party may appeal the valuation to the San Bernardino County Assessment Appeals Board. The board hears and resolves disputes about property values in order to ensure the equitable application of property taxes within the County.

1B. Purpose of Local Rules

Many aspects of the property valuation and appeal process are prescribed by state law (see Rule 1D below). The Board of Supervisors is authorized to adopt Local Rules to facilitate this work and ensure uniformity in the processing and deciding of appeals. These rules do not claim or attempt to reiterate all state laws and regulations governing the property valuation process. Rather, they provide information specific to the appeals process within San Bernardino County. To the extent that state regulations conflict with these rules, these rules shall apply. To the extent that state regulations do not conflict with these rules, the regulations shall apply.

Each amendment to these Local Rules is retroactive to all applications pending at the date the amendment is made effective by the Board of Supervisors, unless otherwise stated by these rules.

**1C.
Access to
Local Rules**

These rules are maintained by the San Bernardino County Clerk of the Board of Supervisors, which also serves as clerk of the Assessment Appeals Board. The rules can be accessed via the Clerk of the Board's internet site at www.sbcounty.gov/assessmentappeals or copies of the rules are available for review during regular business hours at the office of the Clerk of the Board of Supervisors at 385 N. Arrowhead Ave., San Bernardino, CA 92415

**1D.
Legal Authority**

As stated in Rule 1B, the board, the assessor and the applicant follow all state statutes and most state regulations governing the local equalization process.

- The California Constitution authorizes the creation of one or more county boards for the purpose of equalizing assessments of individual properties and briefly describes their function of equalizing values on the local roll. The Constitution also grants such boards independent decision-making authority.
 - The Revenue and Taxation Code implements certain constitutional provisions applicable to assessment appeals and other property tax matters and provides the basic framework of the assessment appeals process.
 - The California Code of Regulations includes provisions, commonly referred to as the Property Tax Rules, pertaining to the role and function of Assessment Appeals Boards.
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RULE 2 – Definitions

2A. Terms and References

The following terms and references are used in this document:

Term	Meaning
Agent	See Authorized Agent
Appeal	See Assessment Appeal
Applicant	Filer of the Assessment Appeal Application; most references in this document to “applicant” include the applicant and/or authorized agent or attorney
Assessment Appeal Application (Application)	The form required by state law to be used for the filing of an assessment appeal
Assessed Value	Taxable value of specific property against which the tax rate is applied
Assessment	Valuation of real or personal property by the County Assessor
Assessment Appeal (Appeal)	Process established by California law for the resolution of disputes about property valuation
Assessment Appeals Board (Board)	Three-member board, appointed by the Board of Supervisors to resolve disputes with the assessor; most references in this document to “Assessment Appeals Board” or “Board” include Assessment Appeals Hearing Officers
Assessment Appeals Hearing Officer (Hearing Officer)	An Assessment Appeals Board member appointed by the Board of Supervisors, who is designated by the Clerk and scheduled to individually hear and resolve disputes about property values
Assessor	The Assessor-Recorder-County Clerk of the County and his/her representatives
Attorney	Individual licensed to practice law in the State of California
Auditor	The Auditor-Controller/Treasurer/Tax Collector of the County and his/her representatives
Authorized Agent (Agent)	Individual or entity authorized by the applicant to represent the applicant in an assessment appeal
Base Year Value	Fair market value as of either the 1975 lien date or the date the property was most recently purchased, newly constructed, or last underwent a change in ownership
Board	Assessment Appeals Board or Hearing Officer

2A. Terms and References (continued)

Term	Meaning
Board of Equalization	State agency responsible for ensuring the uniform and equitable application of property tax assessment practices; the Board of Supervisors serves as the local Board of Equalization and has delegated this function to the Assessment Appeals Boards
Board of Supervisors	Five individuals, each elected by designated geographic district, who serve as the County's legislative governing body; appoints individuals to serve on the Assessment Appeals Boards
Chair	Chairperson for an Assessment Appeals Board
Claim for Refund of Tax Payment	Document filed with the Clerk of the Board seeking refund of taxes paid; an Assessment Appeal Application may be designated to serve as a Claim for Refund of Tax Payment
Clerk	Office of the Clerk of the Board of Supervisors which also serves as Clerk of the Assessment Appeals Board
Confirmation Form	A form provided by the clerk with a Notice of Hearing, that the applicant must complete and return to the clerk at least 21 days before the scheduled hearing
Continuance	Assessment Appeals Board determination to delay to a subsequent date the start or presentation of evidence in a hearing; same as a postponement
County	County of San Bernardino, California
County Legal Advisor	Legal advisor to the Assessment Appeals Board; usually County Counsel and his/her representatives
Equalization	Determination by the Assessment Appeals Board of the correct full value for the property that is the subject of the hearing
Fair Market Value	The amount of cash or its equivalent that property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other, and both the buyer and the seller have knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used, and of the enforceable restrictions upon those uses and purposes
Findings of Fact (Findings)	Written summary explaining the facts and evidence relied upon by the Assessment Appeals Board in reaching a decision; prepared by the County Legal Advisor and available upon payment of required fee; necessary in case of judicial (court) review of an Assessment Appeals Board decision

2A. Terms and References (continued)

Term	Meaning
Hearing	Scheduled session before the Assessment Appeals Board where testimony, evidence and argument may be presented by the applicant and assessor
Legal Hearing Officer	An Assessment Appeals Hearing Officer who decides issues of real property change of ownership and new construction
Lien Date	Time when taxes for any fiscal year become a lien on the property (12:01 a.m. on January 1 of each year)
Party	Includes applicant and/or representative and the assessor and/or representative
Party Affected	Person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of the appeal
Postponement	Same as a continuance
Raise Letter	Written notice given 10 days or more in advance that the assessor will ask the board to increase a property's assessment roll value(s) at the hearing, under Board of Equalization Property Tax Rule 313(f)
Reinstatement	A decision by the board to restore an application to active status, based on a timely request and evidence that the applicant had good cause for failing to attend a previous hearing
Supplemental Assessment	The difference between a new base year value established for a change in ownership or completion of new construction (the "event") and the taxable value on the assessment roll. Depending on the time of year in which the event occurs, either one or two supplemental assessments may be generated for that event: one for the current roll (prorated for the portion of the year remaining after the event date), and one for the roll being prepared (for events that occur between January 1 and May 31)
Valuation Date	The specific date for which the property's value is being determined by the Assessment Appeals Board (not always the same as the Lien Date)
Value Hearing Officer	An Assessment Appeals Hearing Officer who decides value issues
Waiver of Appearance	A request from the applicant, made by submitting a complete confirmation form, at least 21 days before the scheduled hearing, authorizing the hearing to proceed in the applicant's absence

RULE 3 – Assessment Appeals Board and Hearing Officer

3A. Assessment Appeals Board Members

The County of San Bernardino maintains Assessment Appeals Boards 1, 2, 3, and 4, each with three members. Members are appointed by the Board of Supervisors. From time to time, each member may be assigned by the Clerk to serve on a different board or as an Assessment Appeals Hearing Officer.

3B. Qualifications of Board Members

State law requires that an individual appointed to serve as an Assessment Appeals Board member have a minimum of five years of professional experience in the State of California as a certified public accountant, public accountant, licensed real estate broker, attorney or certified property appraiser. A Legal Hearing Officer must have a minimum of five years of professional experience in the State of California as an attorney.

3C. Quorum and Votes

The presence of two or more members of an Assessment Appeals Board will constitute a quorum for the conduct of business. Once a quorum has been reached, the board will take action based on majority vote of the members present.

3D. Board Chair

In November of each year, each board selects one of its members to act as Chair and preside over meetings for a term of one year. Boards may also choose to rotate this position throughout the year. In the Chair's absence, the remaining members present shall select a Chair Pro Tempore to preside over that meeting.

3E. Assessment Appeals Hearing Officers

In order to enhance the appeals process, Assessment Appeals Board members may be designated by the clerk to serve as Assessment Appeals Hearing Officers (officers). When serving as Value Hearing Officers, board members are scheduled to individually hear and decide Appeals involving single family residential properties of any value and commercial properties up to \$500,000 in assessed valuation. When serving as Legal Hearing Officers, board members are scheduled to individually hear and decide appeals involving the assessor's determination that a real property change of ownership or new construction has occurred so as to cause a reassessment.

3F. Decisions Final and Binding

Decisions of the Assessment Appeals Boards and Hearing Officers are final and binding on the parties. Such decisions may or may not be subject to challenge in the courts, depending on the particular circumstances of each case.

RULE 4 – Assessment Appeals Application

4A. Filing of Application

The Assessment Appeals Application (application) form must:

- Be **complete** and submitted on the current approved form, available from the Clerk of the Board (www.sbcounty.gov/assessmentappeals)
- Be filed by the owner, authorized agent, or other party affected
- Be received by the **Clerk of the Board** via mail, personal delivery, or on-line submission through the clerk's website, within the prescribed timelines
- Include **original signature(s)** (copies and/or facsimile filings cannot be accepted)
- Include the required non-refundable processing fee of \$45.00 per application/parcel

Note: Applicants may qualify for a waiver of the processing fee based upon receipt of public assistance and/or income level. Applicants requesting a waiver of the processing fee must submit the "Confidential Request for Waiver of Assessment Appeal Administrative Processing Fee" form in lieu of the processing fee. A processing fee or request for fee waiver form must accompany each application filed or the application cannot be processed. The "Confidential Request for Waiver of Assessment Appeal Administrative Processing Fee" form is available on the Clerk of the Board internet site.

**4B.
Complete
Application**

Specific instructions for each information element are available on the "Information and Instructions for Assessment Appeal Application" form, beginning on page 3 of the application.

In order to be accepted as complete, the application must contain all the following information:

- Box 1: Applicant Information: Applicant's name and address, including email address and phone number (*Agent's address **may not** be substituted for that of the applicant*).
- Box 2: Contact Information: Agent, attorney, or relative of applicant name and Agent's Authorization (*Required **only** if applicant is being represented by an agent or attorney*). Submitted Agent Authorization Forms must meet Revenue and Taxation code requirements.
- Box 3: Property Identification Information: Must include full street address and city.
- Box 4: Value (**must** include applicant's opinion of value)
- Box 5: Type of Assessment Being Appealed (select **one**)
- Box 6: Reason for Filing Appeal (Facts):
- Box 7: Written Findings of Facts (select **one**)
- Box 8: Designation as a Claim for Refund (select **one**)
- Certification/Signature (**original** signatures required)

The completed application, along with any additional documentation and the required processing fee or Request for Fee Waiver form, must be received by the clerk within the prescribed timeline.

Following review by the clerk, applications that include all required information will be deemed complete, will be accepted, and the clerk will send a letter to the applicant (and agent or attorney, if applicable) so stating.

**4C.
Incomplete
Application**

Following review by the clerk, applications that do not include all required information will be deemed incomplete and will not be accepted. In the case of incomplete filing, the clerk will send a letter to the applicant (and agent or attorney, if applicable):

- Advising that the application is incomplete;
- Outlining the information required to complete the application;
- Setting a date by which the missing information must be received.

If the required information, including the processing fee or Request for Fee Waiver form, is not received within the time specified, the application will be denied.

**4D.
Filing by an
Attorney**

If the application is made by an attorney licensed to practice in the State of California who has been retained and authorized by the applicant to file the application, Box 2 of the application must include the attorney's contact information. In addition, the "Certification" section of the application must have the "Attorney" box checked and include the attorney's name, signature, date and location of signing, and State Bar Number.

**4E.
Filing by an
Agent**

If the application is made by an agent authorized by the applicant to file the application, Box 2 of the application must include the agent's contact information and the "Agent's Authorization" section (or attachment) must be complete including the date of authorization and the **original** signature and title of the applicant. In addition, the "Certification" section of the application must have the "Agent" box checked and include the agent's name, signature, title, date and location of signing. An originally signed authorization form must be attached to **each** application. Applications submitted without an authorization form will be considered incomplete.

Note that an agent's address may not be substituted for that of the applicant. Applications submitted without the applicant's address as required in Box 1 will be considered incomplete.

An "Agent Authorization Form for Assessment Appeals" is available on the Clerk of the Board internet site.

**4F.
Timeliness**

The clerk shall deny as untimely any application which does not show by postmark date or other objective indication that it was filed or mailed within the prescribed timeframes. If an application is untimely, the clerk will provide written notification to the applicant that the application is being denied due to untimely filing.

Note: The clerk cannot accept a letter indicating intent to file as a timely filing, nor can faxed applications be accepted as timely.

**4G.
Withdrawal**

An appeal may be withdrawn at any time prior to the hearing, unless the assessor has issued a timely Raise Letter, in which case the appeal(s) may be withdrawn only upon mutual agreement of the parties. The applicant can initiate withdrawal of the appeal by submitting a request in writing to the clerk. A "Request to Withdraw Assessment Appeal" form is available on the Clerk of the Board internet site or office. Even in the absence of a Raise Letter, the board may reject a withdrawal for good cause, and may proceed to decide the merits of the application after giving proper notice.

**4H.
Consolidated
Applications**

Multiple applications presenting the same or substantially related issues may be consolidated for hearing.

**4I.
Contact
Information**

Applicants, authorized agents and other parties to an appeal must provide and maintain accurate mailing address and other contact information on file with the clerk.

RULE 5 – Preparing for Hearing

5A. Notice of Hearing

At least 45 days prior to the hearing, the clerk will notify the applicant and the agent/attorney (if applicable) by US mail, and the assessor in writing, of the date, time and place scheduled for hearing of each appeal.

Note: Applicants are strongly encouraged to contact the assessor at the earliest possible time prior to the scheduled hearing to discuss any issues involving the appeal. Such discussions may result in resolution of the dispute without the need for hearing.

5B. Confirmation of Hearing

When the clerk mails a Notice of Hearing letter, a Confirmation Form is included with each hearing notice.

In order to be eligible for a hearing on the merits of the application at the scheduled hearing, the applicant **MUST** complete the form and return it to the clerk's office by hand-delivery, fax, email, or postmarked no later than 21 days prior to the scheduled hearing date. A separate confirmation form must be submitted for each application scheduled for hearing.

If the applicant fails to complete and return the form on a timely basis, the assessor's office may not have time to prepare its case for presentation on the scheduled hearing date. The board will determine whether there is good cause for a postponement (if the applicant attends) or will deny the application for non-appearance (if the applicant does not attend).

The confirmation form gives the applicant the opportunity to request a Waiver of Appearance. If the applicant requests such a waiver, the applicant's hearing documentation must be submitted to the clerk's office at least 10 days prior to the hearing.

The confirmation form also affords the applicant an avenue to withdraw the application and terminate the appeal, or to make a one-time-only request for an automatic postponement of a scheduled hearing, or to request a postponement for good cause. Requests for postponement are explained in further detail in the next section.

**5C.
Request for
Postponement**

Each party to the appeal is entitled to make a one-time-only request for an automatic postponement of a scheduled hearing. Except for the assessor, any such request must be made by completing and returning the Confirmation Form at least 21 days prior to the scheduled hearing.

As a condition of any request for postponement by an applicant, the applicant must agree in writing to extend the two-year limitation period.

Any postponement request by an applicant that is hand-delivered, faxed, emailed, or postmarked less than 21 days prior to a scheduled hearing date, as well as any request for a non-automatic postponement, shall be granted only upon a showing of good cause. The request will be presented to the board on the scheduled hearing date. The board will consider the request and take action to approve or deny.

**5D.
Subpoenas**

The clerk may issue a subpoena after consulting with a board chair or hearing officer, as applicable, and receiving verbal approval.

**5E.
Documents and
Evidence**

The parties will provide pre-marked copies of all documents being introduced as evidence at the hearing.

For hearings before the Assessment Appeals Board, five (5) sets of documents are required.

For hearings before an Assessment Appeals Hearing Officer, three (3) sets of documents are required.

If either party fails to bring the required number of copies, Clerk of the Board staff will direct the party to have additional copies made prior to the start of the hearing.

The applicant shall label documents for presentation at the hearing as "Applicant's Exhibit" and serially mark the documents with numerals (1, 2, 3, etc.) to reflect the order of presentation.

The assessor shall label documents for presentation at the hearing as "Assessor's Exhibit" and serially mark the documents with letters (A, B, C, etc.) to reflect the order of presentation.

**5F.
Comparison
Sales**

If the evidence includes data on sales of comparable properties (“comps”), the data will be rejected unless the sales **closed** within a certain time frame.

- For regular, decline in value appeals, the valuation date of the property is January 1 **of the year the appeal is filed**. The sales dates of any comps presented should be before January 1, or no later than April 1 of the year filed (March 31 in leap years). For example, if the applicant filed a regular, decline in value appeal in 2012, the sales dates of the comps could be from prior to January 1 of 2012, but must be no later than March 31 of 2012.
- If the valuation date is other than January 1, the sales dates of the comps could be before the valuation date, but must be no later than the 90th calendar day afterward. For example, if a transfer of ownership took place on February 15, 2010, sales dates of the comps may be any time before that date, but no more than 90 days after.

Parties should be prepared to answer questions about the comps and should include a map showing the comps in relation to the property being appealed.

**5G.
Recordings and
Transcripts**

Assessment Appeal Hearings are generally public meetings. The meetings are audio and video recorded. Any person may contact the clerk not later than 180 days following the final determination by the Assessment Appeals Board to request a recording of the hearing.

Upon request of either party, the board will exclude the public from that portion of a hearing related to trade secrets as defined by Civil Code § 3426.1(d). Such requests must be submitted in writing to the clerk, prior to the date of hearing, and declare under penalty of perjury that the evidence to be presented relates to trade secrets whose disclosure to the public will be detrimental to the business interests of the owner of the trade secrets.

The declaration shall also state the estimated time it will take to present the evidence. Only evidence relating to the trade secrets may be presented during the time the hearing is closed, and evidence presented during that time will be recorded separately and treated as confidential unless otherwise agreed by the party to whom it relates. The record of hearing shall clearly indicate that a trade secrets presentation is included.

The applicant may, at the applicant's own expense, transcribe the meeting record; however, only the clerk can certify a transcript of the hearing as accurate and complete.

At the conclusion of the evidentiary portion of the hearing, the board may deliberate in private in reaching a decision. Board deliberations are not public and will not be recorded.

**5H.
Findings of
Fact**

The Findings of Fact (findings) is a document prepared by the legal counsel for the Assessment Appeals Board after the hearing which summarizes the facts and evidence presented at hearing, and which sets forth the conclusions reached by the board. Findings of Fact are necessary for judicial (court) review of the decision.

An applicant or agent may request findings by checking the appropriate box on the application, or by submitting a separate request for findings to the clerk. The applicant or agent must confirm the request for findings with the clerk on the scheduled hearing date, prior to commencement of the hearing, and must pay the deposit as indicated in the County Fee Schedule (San Bernardino County Code § 16.0206). Note that besides the initial deposit, the Findings of Fact final cost will include actual costs for transcription services plus attorney preparation fees. Completed Findings will not be released to the requesting party until all fees have been paid. The requesting party may abandon the request and waive the findings upon receiving oral notification of the decision at the end of the hearing.

Note: Parties to a hearing are always notified of the decision in their case in accordance with Rule 6J below and need not make any special request to receive such notification.

RULE 6 – Assessment Appeal Hearing

6A. Hearing Protocols

The board has the authority and discretion to determine points of law, admissibility of evidence and other issues relative to the hearing.

Hearings are not conducted according to courtroom rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs.

The board may act only upon the basis of evidence properly admitted into the record. Board members may not act or decide an Application based upon consideration of prior knowledge of the subject property, information presented outside of the hearing, or personal research.

In order to avoid the appearance of conflict, board members should refrain from communicating with any applicant who has an appeal pending outside of the regularly constituted hearing on the matter.

No board member shall discuss any application or prospective application at times other than the hearings or deliberations.

6B. Hearing Schedule

Assessment Appeals Board Hearings are usually held on Wednesdays beginning at 9:00 AM. Hearings conducted by Hearing Officers are usually scheduled for other days. The hearing schedule for a given date will typically include 50 to 100 or more cases, and will be listed on a written agenda available the day of the hearing. Note that all cases on each hearing agenda are scheduled for the same start time.

The hearing schedule is available 72 hours prior to the meeting at the clerk's office during regular business hours.

6C. Role of Appeals Board or Hearing Officer

The chair or the Officer will call the meeting to order. The chair or officer shall exercise such control over the hearings as is reasonable and necessary, and shall make all rulings regarding procedural matters and regarding the admission or exclusion of evidence. The chair or officer may require the parties to attend non-evidentiary status hearings, which shall be limited to identifying contested issues, encouraging discussion and cooperation between the parties, determining the amount of time necessary to present evidence, and other preliminary matters.

**6D.
Swearing of
Witnesses**

All testimony is taken under oath or affirmation. The clerk will administer the oath to the applicants and/or their representatives, assessor and any other persons assembled to be called as witnesses.

**6E.
Calling of
Cases**

The clerk will initially “call the case” by reciting the agenda item number and applicant’s name and invite the parties to come forward. Cases are not necessarily called in the order listed on the agenda, nor in order of the sign-in sheet.

**6F.
Failure to
Appear**

If the applicant is not present for a scheduled hearing, the board shall determine from the clerk whether the applicant was properly notified of the time and place of the hearing. If notice was properly given and no timely written request for postponement has been received, the application shall be denied for lack of appearance and the clerk will provide notice of denial to the applicant. If notice was not properly given, the hearing will be rescheduled to a later date and the clerk will provide proper notice to the applicant.

**6G.
Request for
Reinstatement**

Not later than 30 days after the clerk has mailed notice of the board’s decision to deny an application for non-appearance, the party may file with the clerk (by hand-delivery, fax, email, or postmark) a written request for reinstatement. The request must state the facts demonstrating good cause for why the application should be reinstated, must reference the appeal number(s), and must be signed by the party. A “Request for Reinstatement of Assessment Appeal” form is available on the Clerk of the Board internet site or office.

The matter will be set for hearing solely on the question of excuse for non-appearance. If the board finds good cause for the lack of appearance, the request for reinstatement will be granted and the applicant will be rescheduled for a future hearing.

**6H.
Order of
Proceedings**

For appeals where the applicant has the burden of proof, the applicant will first present testimony and other evidence without interruption from the opposing party. At the conclusion of the presentation, the assessor will have the opportunity to ask questions and cross-examine witnesses, after which the process will be repeated in the same manner for the assessor. For appeals where the assessor has the burden of proof, the order of proceedings is reversed. The party with the burden of proof will have the opportunity to present rebuttal evidence. The other party will have the opportunity to present rebuttal evidence as part of its main presentation.

After all evidence has been presented, the parties will be allowed to present argument, including summaries of their cases. The party with the burden of proof will have the right to open and close the argument.

The exact time required for presentations cannot be predicted. However, in general, the presentation of evidence and testimony for a regular (decline in value) appeal for an owner-occupied single family residence would not normally exceed 15 minutes. Presentation of evidence and testimony for simple business properties would not normally exceed 30 minutes.

Parties will be asked at check-in to estimate the time needed for their presentations. It is in the best interest of the party to be as concise as possible when presenting documentation and evidence. Facts of the matter will be presented and redundant testimony should be avoided .

In all cases, the board reserves the right to ask questions, change the order of proceedings, determine points of law and admissibility of evidence and/or determine appropriate time limits for the presentation of evidence and testimony.

**6I.
Deliberation**

At the conclusion of the hearing, the board may leave the hearing room in order to consider and discuss the evidence presented. Deliberations are conducted in private, are confidential, are not recorded, and may be conducted remotely by electronic means.

In some cases the board may be unable to complete deliberations on the day of the hearing. If this situation occurs, the appeal will be taken under submission, and a decision will be rendered at a later date.

**6J.
Decisions**

Following deliberations, the board (upon a motion being made and a vote taken) or Officer will render a decision.

The clerk will provide written notification of the decision to all parties. No special request is required to receive this notification. Notification of decision is not the same as Findings of Fact (see Rule 5I above for additional information about Findings of Fact).

Typical decisions include, but are not limited to:

- Value on Roll Upheld: The applicant's appeal is denied and the assessor's valuation of the property is upheld. No adjustments are made to the tax roll.
- Value on Roll Changed: The value of the property is determined to be different from the assessor's valuation, which may or may not be the applicant's opinion of value. The property value is changed on the tax roll and, if applicable, a refund of excess taxes paid is processed.

The decision of the Assessment Appeals Board or Hearing Officer is final and binding on all parties. The board will not rehear or reconsider an application or modify a decision, except as provided under Request for Reinstatement (see Rule 6G above) or to correct a ministerial clerical error.

**6K.
Retention of
Records**

Assessment Appeals records, including applications and related documents, will be retained for no less than five years after final determination by the board.

For additional information or assistance:

Assessment Appeals

San Bernardino County Clerk of the Board of Supervisors
385 N. Arrowhead Avenue
San Bernardino, CA 92415-0130
www.sbcounty.gov/assessmentappeals
(909) 387-4413 Fax (909) 387-4554
Email: cob@sbcounty.gov

Property Valuations

San Bernardino County Assessor-Recorder-County Clerk
172 West Third Street.
San Bernardino, CA 92415
www.sbcounty.gov/assessor
(909) 387-8307